Hydro Hawkesbury Inc.

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E2.1.5.6 Regulated Return on Equity (ROE)

Report Summary

Filing Due Year 2026	**Filing Form Name** 2.1.5.6	**RRR Filing No** 39870
Reporting Period and Company Name April	**Licence Type** Distributor	**Status** Revised
Report Version 3	**Extension Granted**	**Extension Deadline**
Filing Due Date April 30, 2026	**Reporting From** January 1, 2025	**Reporting To** December 31, 2025
Submitted On April 29, 2026	**Submitter Name** Jacinthe Chabot	**Expiry Date** May 01, 2026

Checklist

Checkbox Overview	No.	Questions
Y	1.	Have you read the ROE filing guide for completing the RRR 2.1.5.6 ROE filing?
Y	2.	Have you reviewed and confirmed the accuracy of the RRR 2.1.7 trial balance?
Y	3.	Have you reviewed and confirmed all auto-populated/linked cells on the form for accuracy?
Y	4.	Have you resolved (i.e. re-filing the RRR 2.1.7 trial balance or contact the IRE) any issues that you may have noted with the auto-populated/linked cells?
Y	5	Regarding the input cells, have you ensured that the signs of the numbers entered align with the RRR 2.1.7 trial balance?
Input Appendices tab		
Y	1.	Have you completed and reviewed Appendix 1 if you have non-rate regulated business that is recorded in the RRR 2.1.7 trial balance?
Y	2.	Have you included all other adjustment(s) in Appendix 1?
Y	3.	Have you identified and included in Appendix 1 all adjustments for non-rate regulated activities?
Y	4.	Have you completed and reviewed Appendix 2 if you have non-recoverable donations that are recorded in the RRR 2.1.7 trial balance?
Y	5.	Have you completed and reviewed Appendix 3 regarding net interest/carrying charge from DVAs?
Y	6.	Have you included in Appendix 4 all adjustments so that the interest expense in cell dc is related to debt only?
Y	7.	Have you completed and reviewed Appendix 4 on deemed debt?
Y	8.	Have you included all adjustments regarding regulated PP&E in Appendix 5?
Y	9.	Have you completed and reviewed Appendix 5 regarding regulated PP&E?
Y	10.	Have you completed and reviewed Appendix 6 regarding current tax for regulatory purposes?
Y	11.	Have you included in Appendix 6 the tax effects of all non-regulatory items?
Y	12.	Have you reviewed the RRR Filing Guide and determined the accurate tax treatment regarding the activities in regulatory accounts in Appendix 6?
ROE Summary tab		
Y	1.	Have you entered the input cells for the the Unrealized (gains)/losses on interest rate swaps (cell c) and identified the USoA(s), if applicable?
Y	2.	Have you entered the input cells for the Actuarial (gains)/losses on OPEB and/or Pensions not approved by the OEB (cell d) and identified the USoA(s), if applicable?
Over and Under-earning driver tabs		
Y	1.	Have you completed and reviewed Appendices 7 and 8 if the ROE status for the year (cell z2) shows "Over-earning"?
Y	2.	Have you completed and reviewed Appendices 9 and 10 if the ROE status for the year (cell z2) shows "Under- earning"?
Y	3.	Have you submitted the Q4 RRR 2.1.2 customers if you are required to complete over/under-earning driver tabs?
Y	4.	Have you submitted the RRR 2.1.5.4 annual billings if you are required to complete over/under-earning driver tabs?
Submitting the form		
Y	1.	Have you clicked the Checkmark button to update all the calculations on the form?

Y	2	Have you validated the accuracy of the Achieved ROE% as calculated in cell y on the ROE Summary tab?
Y	3.	Have you retained the necessary supporting documents for the ROE filing?

Input Appendices (1 to 6)

Appendix 1
Non-rate regulated items and other adjustments

CDM revenues (recorded in Account 4375)	- aa		
CDM expenses (recorded in Account 4380)	- ab		
CDM - Net revenues/expenses	- ac=aa+ab	0.00	
Renewable generation revenues (recorded in Account 4375)	- ad		
Renewable generation expenses (recorded in Account 4380)	- ae		
Renewable generation - Net revenues/expenses	- af=ad+ae	0.00	
Water services revenues (recorded in Account 4375)	- ag		
Water services expenses (recorded in Account 4380)	- ah		
Water services - Net revenues/expenses	- ai=ag+ah	0.00	
Non-rate regulated utility rental income/investment income (recorded in Account 4385)	-aj		**Please provide USoAs**
Depreciation expense on non-rate regulated assets	- ak		

Other adjustments:

Please list the other revenue items that were not approved by the OEB (Please specify):

	- al	
	- am	

Please list the other expense items that were not approved by the OEB (Please specify):

	- an	
	- ao	
	- ap	
Total non-rate regulated items and other adjustments	- aq =ac+af+ai+aj+ak+al+am+an+ao+ap	**0.00**

Appendix 2
Non-Recoverable Donations

Data Source			All donations
Recoverable donations:	- ba	2,000.00	RRR 2.1.7 - Control account USoA 6205
	- bb	2,000.00	LEAP Funding RRR 2.1.7 - Sub-account LEAP Funding USoA 6205
LEAP Funding approved in the distributor's last CoS	- bb1	2,822.00	CoS Decision and Order (for reference only)
Other recoverable donations approved, please specify:			
Calculated LEAP funding as per Board approved formula (for reference only)	- bb2		(the greater of 0.12% of a distributor's OEB-approved distribution revenue requirement, or $2,000)
OEB Error 2025 CoS was approved at 2000	- bc		
	- bd		
Non-Recoverable Donations	- be=ba-bb-bc-bd	**0.00**	

Appendix 3

Net interest/carrying charges on Deferral and Variance Accounts (DVAs)

Interest expense on DVAs (recorded in Account 6035)	- ca	33,769.51
Interest income on DVAs (recorded in Account 4405)	- cb	-28,286.20
	- cc=ca+cb	
Net interest/carrying charges from DVAs		**5,483.31**

Appendix 4

Interest Adjustment for Deemed Debt			**Data Source**
Interest expense as per RRR 2.1.7	- da	154,653.11	RRR 2.1.7 - Sum of USoA 6005-6045 inclusive
Less:	- db = ca		
Interest expense on DVAs (recorded in Account 6035)		33,769.51	Appendix 3 cell (ca)
Unrealized (gains)/losses on interest rate swaps if recorded in Account 6035	- db1		
Other adjustments, please specify:			
	- db2		
	- db3		
	- dc=da-db-db1-db2-db3		
Interest expense after adjustments		**120,883.60**	
Regulated deemed debt, as per ROE Summary tab	- dd	4,863,403	ROE Summary tab cell (v1) + (w1)
Weighted average debt rate (%)	- %de	3.69	
Deemed interest	- df=dd*de	179,459.58	CoS Decision and Order
	- dg=dc-df		
Interest adjustment for deemed debt		**-58,575.98**	

Appendix 5

Property Plant & Equipment (PP&E)			**Data Source**
Prior year "Closing balance - regulated PP&E (NBV)"	- ea	6,663,828.20	Prior year "Closing balance - regulated PP&E (NBV)" data in RRR 2.1.5.6
Adjustments if required, please explain the nature	- eb		
Opening balance - regulated PP&E (NBV)	- ec=ea+eb	6,663,828.20	
Total PP&E (NBV) - Closing Balance	- ed	6,704,114.44	RRR 2.1.7 - Sum of USoA 1605-2075, 2440 , and 2105-2180 inclusive
Construction Work-in-Progress (CWIP)	- ee	0.00	RRR 2.1.7 - USoA 2055
Non-distribution assets (NBV)	- ef	0.00	RRR 2.1.7 - USoA 2075 + USoA 2180
Less other adjustments, please specify:			
	- eg		
	- eh		
	- ei		
	- ej		
	- ek		
	- el=ed-ee-ef-eg-eh-ei-ej-ek		
Adjusted closing balance - regulated PP&E (NBV)		6,704,114.44	

Appendix 6

Current Tax for Regulatory Purposes				Tax Provision/ (Recovery)
Current Tax Provision/(Recovery) as per the Audited Financial Statments (AFS)			- fa	54,004.00
Reassessment of taxes from prior years included in current tax provision as per AFS (add Tax Payable/(Recovery))	- fa1			
Loss carry forward from prior years included in current tax provision as per AFS	- fa2			
Actual Tax rate (%)	- %xy	26.50		
Current Tax Adjustment required to reconcile to RRR 2.1.7 trial balance			- fb	
Current Tax Provision/(Recovery) as per RRR 2.1.7 USoA 6110			- fc	54,004.00
Check balance - Does fa+fb=fc?			- fa+fb = fc?	CORRECT

Adjustment items		(Income)/Expense			
Non-rate regulated items (Appendix 1)		- gd=aq	0.00	- fd=gd*xy	0.00
Non-recoverable donations (Appendix 2)		- ge=be	0.00	- fe=ge*xy	0.00
Activity in Regulatory Accounts included in taxable income on Schedule 1, if applicable		- gf		- ff=gf*xy	0.00
Net carrying charges on DVAs (Appendix 3)		- gg=cc	5,483.31	- fg=gg*xy	1,453.08
Add back Actual interest expense (Appendix 4)		- gh=dc	120,883.60	- fh=gh*xy	32,034.15
Deduct Deemed Interest Expense (Appendix 4)		- gi=-df	-179,459.58	- fi=gi*xy	-47,556.79
CCA on Non-rate regulated assets		- gj		- fj=gj*xy	0.00
CEC adjustment on Goodwill from acquisitions or other intangible assets that were not approved in the distributor's last CoS		- gk		- fk=gk*xy	0.00
CCA adjustment on PP&E from acquisitions that were not approved in the distributor's last CoS		- gl		- fl=gl*xy	0.00
Other adjustments (Please specify)					
		- gm		- fm=gm*xy	0.00
		- gn		- fn=gn*xy	0.00
		- go		- fo=go*xy	0.00
Total Adjustment Items	gp=gd+ge+gf+gg+gh+gi+gj+gk+gl+gm+gn+go		-53,092.67	fp=fd+fe+ff+fg+fh+fi+fj+fk+fl+fm+fn+fo	-14,069.56
Current Tax Provision/(Recovery) for the purposes of calculating Regulated ROE		- fq=fc+fp			39,934.44

ROE Summary

Instructions

A distributor shall report, in the form and manner determined by the OEB, the Regulated Return on Equity (ROE) earned in the reporting year.

The reported ROE is to be calculated on the same basis as was used in the distributor's last Cost of Service (CoS).

The sign of the input cells are to be aligned with the sign of the accounts reported in RRR 2.1.7. Generally, revenue/gain items are to be entered as negative numbers and expense/loss items are to be entered as positive numbers.
Please read the RRR Filing Guide for the detailed guidance on the inputs of the form and appendices.

Click here for tips and examples (from RRR Filing Guide)

Information from the distributor's last CoS Decision and Order and the successfully submitted RRR 2.1.7 trial balance have been pre-populated in this form.
Please review each input for accuracy and contact Industry Relations Enquiry if you have any questions

CoS Decision and Order Info			**Data Source**
The CoS Decision and Order EB number for the ROE	- xx	EB-2024-0031	CoS Decision and Order (last CoS establishing the current reporting year's base rates)
Accounting standard used in CoS Decision and Order	- yy	Modified International Financial Reporting Standards (MIFRS)	CoS Decision and Order

Regulated Net Income			**Data Source**
Regulated net income (loss), as per RRR 2.1.7	- a	529,634.91	RRR 2.1.7 - USoA 3046 * (-1)
Adjustment items:			
Non-rate regulated items and other adjustments (Appendix 1)	- b	0.00	Appendix 1 cell (aq)
Unrealized (gains)/losses on interest rate swaps (Not applicable if recorded in Other Comprehensive Income)	- c		Please provide USoAs
Actuarial (gains)/losses on OPEB and/or Pensions not approved by the OEB	- d		
Non-recoverable donations (Appendix 2)	- e	0.00	Appendix 2 cell (be)
Net interest/carrying charges from DVAs (Appendix 3)	- f	5,483.31	Appendix 3 cell (cc)
Interest adjustment for deemed debt (Appendix 4)	- g	-58,575.98	Appendix 4 cell (dg)
Adjusted regulated net income before tax adjustments	- h=a+b+c+d+e+f+g	476,542.24	
Add back:			
Future/deferred taxes expense	- i	126,496.00	RRR 2.1.7 - USoA 6115
Current income tax expense (Does not include future income tax)	- j	54,004.00	RRR 2.1.7 - USoA 6110
Deduct:			
Current income tax expense for regulated ROE purposes (Appendix 6)	- k	39,934.44	Appendix 6 cell (fq)
Adjusted regulated net income	- l=h+i+j-k	617,107.80	

Deemed Equity			**Data Source**
Rate base:	- m	17,658,304.31	RRR 2.1.7 - Sum of USoA 4705-4751 inclusive
Cost of power	- n1	1,297,703.78	RRR 2.1.7 - Sum of USoA 4505-4640, 4805-5695, 6105, 6205, 6210, and 6225, then subtract ROE Summary cell (d) and subtract ROE Summary cell (e)
Operating expenses before any applicable adjustments			Please provide USoAs
Other Adjustments:	- n2		
Adjusted operating expenses	- n=n1-n2	1,297,703.78	
Total Cost of Power and Operating Expenses	- o=m+n	18,956,008.09	
Working capital allowance % as approved in the last CoS Decision and Order	- % p	7.50	CoS Decision and Order
Total working capital allowance ($)	- q=o*p	1,421,700.61	
PP&E			
Opening balance - regulated PP&E (NBV) (Appendix 5)	- r	6,663,828.20	Appendix 5 cell (ec)
Adjusted closing balance - regulated PP&E (NBV) (Appendix 5)	- s	6,704,114.44	Appendix 5 cell (el)
Average regulated PP&E	- t=(r+s)/2	6,683,971.32	
Total rate base	- u=q+t	8,105,671.93	
Regulated deemed short-term debt % and $	- % v 4.00	- v1=v*u 324,226.88	Cell (v) from CoS Decision and Order
Regulated deemed long-term debt % and $	- % w 56.00	- w1=w*u 4,539,176.28	Cell (w) from CoS Decision and Order
Regulated deemed equity % and $	- % x 40.00	- x1=x*u 3,242,268.77	Cell (x) from CoS Decision and order

Regulated Rate of Return on Deemed Equity (ROE)			**Data Source**
Achieved ROE %	- % y=l/x1	19.03	
Deemed ROE % from the distributor's last CoS Decision and Order	- % z	9.25	CoS Decision and Order
Difference - maximum deadband 3%	- % z1=y-z	9.78	
ROE status for the year (Over-earning/Under-earning/Within 300 basis points deadband)	- z2 Over		If the distributor is in an over-earning position as indicated in cell (z2), please complete Appendices 7 & 8. If the distributor is in an under-earning position as indicated in cell (z2), please complete Appendices 9 & 10.

Over Earning Drivers

Over-earning Drivers - Appendices 7 & 8

Instructions If the distributor's achieved ROE % is 300 basis points **above** the deemed ROE %, please complete Appendices 7 and 8.

Table 7.2 Regulated Net Income Variances: The revenue/gain variances are to be calculated as the achieved revenue/gain amounts for the reporting year minus the approved amounts in the last CoS. The cost/expense variances are to be calculated as the approved cost/expense amounts in the last CoS minus the achieved amounts for the reporting year.

Table 7.3 Regulated Deemed Equity Variances: The variances are to be calculated as the achieved working capital allowance/average regulated PP&E for the reporting year minus the approved amounts in the last CoS.

Appendix 7

Drivers for Over-earners

Table 7.1: Breakdown of the ROE difference into Regulated Net Income and Regulated Deemed Equity

Components of the ROE calculation	Deemed last CoS	Achieved	Variance $	Variance %*
ROE Amount ($)	307,020	617,108	310,088	101
Regulated Deemed Equity ($)	3,411,333	3,242,269	-169,064	-5
ROE (%)	9	19		10

* Variance % for ROE Amount and Regulated Deemed Equity are calculated using the following equation:
Variance % = Variance $ / Deemed last CoS * 100

Table 7.2: Regulated Net Income Variances

Nature of the Variances		Variance $	Detailed Explanation
Change in Distribution revenues	- ha	95,047	Revenue are unpredictable as they are related to customer count and load they use.
Rate riders that are recorded in distribution revenues collected for the year	- hb=ii	0	
Change in Other revenues	- hc	-41,561	Variances in Accounts 4325 and 4330 are primarily attributable to the capitalization of certain costs that would otherwise have been recorded as expenses.

Cost Variances:

Change in OM&A expenses	- hd	307,483	Operations ($80k) and Maintenance ($130k) were below plan, and Administrative costs were also lower. These variances reflect a temporary leadership transition and short-term management absence during the year, resulting in reduced activity and the deferral of certain work programs. The 2026 test year will reflect normalization, including the resumption and catch-up of deferred work.
Change in Amortization expense	- he	9,487	Marginal variance
Change in Other expenses	- hf	-1,636	Marginal variance
Change in Current tax expense	- hg	-152,317	Taxes are directly correlated with taxable income and are higher due to increased profitability.
Other variances for revenues, costs, etc. if any (Please specify the nature of the other variances provided below):			
Deemed Interest Expenses	- hh	21,111	Actual Interest Expenses are calculated differently that the OEB deemed, hence the variance
Adjustments to net Regulated Income	- hi	87,473	This reflects the Appendices calucations that were not reflected in the 2025 cost of service (appendix 1-6)
OEB's incorrect mising IRM 2026	- hj	-14,998	HHI's 2026 IRM has recalculated the cost of capital parameters; however, these updates are not reflected in the OEB-issued model inputs.
	- hk		
	- hl		
Total variance explained for regulated net income in Table 7.2	- hm=ha+hb+hc+hd+he+hf+hg+hh+hi+hj+hk+hl	310,089	
Total variance for regulated net income per Table 7.1 ($)	- hn	310,088	
Total variance explained (%)	- % ho=hm/hn	100	

Table 7.3: Regulated Deemed Equity Variances

Nature of the Variances		Variance $	Detailed Explanation
Change in Working capital allowance ($)	- hp	35,878	The change in WCA is directly related to the OMA and cost of power explained above.
Change in Average regulated PP&E (NBV)	- hq	-458,537	The decrease in average regulated PP&E (NBV) for ($458,537) reflects timing delays in capital execution associated with a transition in management during the year. The 2026 test year reflects normalization, including the completion of deferred capital.
Total variance explained for rate base (A) ($)	- hr=hp+hq	-422,659	
Total variance for regulated deemed equity per Table 7.1 ($)	- hs=hr*40%	-169,064	
Total variance for regulated deemed equity per Table 7.1 ($)	- ht	-169,064	
Total variance explained (%)	- % hv=hs/ht	100	

Appendix 8

Earning above the 300 Basis Points per Customer/Connection per Month by main rate classes

Table 8.1: Rate riders that are recorded in distribution revenues

Rate riders (Note 1)		Revenue collected (+) / refunded (-) in the year ($)	Effective date	Sunset date
Foregone revenue rate rider	- ia			
Smart meters disposition rate rider	- ib			
Lost revenue adjustment mechanism (LRAM) rate rider	- ic			
Other rate riders (please specify as below):				
	- id			
	- ie			
	- if			
	- ig			
	- ih			
Total	**ii=ia+ib+ic+id+ie+if+ig+ih**	**0**		

Note 1: Please do not include the revenues collected from SMIRR. For the rate rider revenues, please show the calculation by each of the rate rider.

Table 8.2: Net $ for ROE over the 300 basis points excluding rate rider revenues

Regulated Deemed Equity approved in the distributor's last CoS ($)	ROE % above the 300 Basis points deadband	ROE $ above the 300 Basis points deadband	Rate rider revenues collected in the year (Table 8.1) ($)	Net $ for ROE over the 300 basis points excluding rate rider revenues
ij	% ik=z1-3	il=ij*ik	im=ii	in=il-im
3,411,333	7	231,288	0	231,288

Table 8.3: Estimated customer impact (per month) for ROE over the 300 basis points

Rate Class	Annual billings distribution revenue account 4080 (RRR 2.1.5.4)	Prior year number of customers/connections (RRR 2.1.2 q4)	Current year number of customers/connections (RRR 2.1.2 q4)	Average number of customers / connections	Allocated Net $ for ROE over the 300 basis points per customer/connection per month
Residential	1,352,864	4,958	4,953	4,956	2
General Service < 50 kW	302,652	610	609	610	4
General Service >= 50 kW	532,708	88	85	87	54
Large User	0	0	0	0	0
Sub Transmission Customers	0	0	0	0	0
Embedded Distributor(s)	0	0	0	0	0
Street Lighting Connections	16,395	1,256	1,256	1,256	0
Sentinel Lighting Connections	1,343	45	45	45	0
Unmetered Scattered Load Connections	3,663	15	15	15	2
Total Annual Billing Distribution	2,209,625				

Under Earning Drivers

Under-earning Drivers - Appendices 9 & 10

Instructions
If your achieved ROE% is 300 basis points **below** the deemed ROE%, please complete Appendices 9 and 10.

Table 9.2 Regulated Net Income Variances: The revenue/gain variances are to be calculated as the achieved revenue/gain amounts for the reporting year minus the approved amounts in the last CoS. The cost/expense variances are to be calculated as the approved cost/expense amounts in the last CoS minus the achieved amounts for the reporting year.

Table 9.3 Regulated Deemed Equity Variances: The variances are to be calculated as the achieved working capital allowance/average regulated PP&E for the reporting year minus the approved amounts in the last CoS

Appendix 9
Drivers for Under-earners

Table 9.1: Breakdown of the ROE difference into Regulated Net Income and Regulated Deemed Equity

Components of the ROE calculation	Deemed last CoS	Achieved	Variance $	Variance %*
ROE Amount ($)	307,020.00	617,107.80	310,087.80	101.00
Regulated Deemed Equity ($)	3,411,333.00	3,242,268.77	-169,064.23	-4.96
ROE (%)	9.25	19.03		9.78

* Variance % for ROE Amount and Regulated Deemed Equity are calculated using the following equation:

Variance % = Variance $ / Deemed last CoS * 100

Overall comment on variance between approved and achieved ROE

Table 9.2: Regulated Net Income Variances

Nature of the Variances		Variance $	Detailed Explanation
Revenue Variances:			
Change in Distribution revenues	- ja		
Rate riders that are recorded in distribution revenues collected for the year	- jb=ki	0.00	
Change in Other revenues	- jc		
Cost Variances:			
Change in OM&A expenses	- jd		
Change in Amortization expense	- je		
Chnage in Other expenses	- jf		
Change in Current tax expense	- jg		
Other variances for revenues, costs, etc., if any (Please specify the nature of the other variances provided below):	- jh		
	- ji		
	- jj		
	- jk		
	- jl		
Total variance explained for regulated net income in Table 9.2 ($)	- jm=ja+jb+jc+jd+je+jf+jg+jh+ji+jj+jk+jl	0.00	
Total variance for regulated net income per Table 9.1 ($)	- jn	310,087.80	
Total variance explained (%)	- % jo=jm/jn		

Table 9.3: Regulated Deemed Equity Variances

Nature of the Variances		Variance $	Detailed Explanation
Change in Working capital allowance ($)	- jp		
Change in Average regulated PP&E (NBV)	- jq		

0.00

Total variance explained for rate base (A) ($)

Total variance explained for rate base (A) ($)	- jr=jp+jq	0.00	
Total variance explained for regulated deemed equity (A X 40%) ($)	- js=jr*40%	0.00	Total variance for regulated deemed equity per Table 9.1 ($)
Total variance for regulated deemed equity per Table 9.1 ($)	- jt	-169,064.23	
Total variance explained (%)	%jv=js/jt	0.00	

Appendix 10
Earning below the 300 basis points per Customer/Connection per month by main rate classes
Table 10.1: Rate riders that are recorded in distribution revenues

Rate riders (Note 1)		Revenue collected (+) / refunded (-) in the year ($)	Effective date	Sunset date
Foregone revenue rate rider	- ka			
Smart meters disposition rate rider	- kb			
Lost revenue adjustment mechanism (LRAM) rate rider	- kc			
Other rate riders (Please specify as below):				
	- kd			
	- ke			
	- kf			
	- kg			
	- kh			
Total	- ki=ka+kb+kc+kd+ke+kf+kg+kh	**0.00**		

Note 1: Please do not include the revenues collected from SMIRR. For the rate rider revenues, please show the calculation by each of the rate rider.

Table 10.2: Net $ for ROE under the 300 basis points excluding rate rider revenues

Regulated Deemed Equity approved in the distributor's last CoS ($)	ROE % below the 300 Basis points deadband	ROE $ below the 300 Basis points deadband	Rate rider revenues collected in the year (Table 10.1)
Net $ for ROE under the 300 basis points excluding rate rider revenues	kj 3,411,333.00	% kk=z1+3 0.00	kl=kj*kk 0.00

km=ki	kn=kl+km
0.00	0.00

Table 10.3: Estimated customer impact (per month) for ROE under the 300 basis points

Rate Classes	Annual Billings Distribution Revenue Account 4080 (RRR 2.1.5.4)	Prior Year number of Customer Connections (RRR 2.1.2Q4)	Current Year number of Customer Connections (RRR 2.1.2Q4)	Average of customers/ connections	Allocated net $ for ROE under the 300 basis points per customer/connection per month
Residential	1,352,864.18	4,958	4,953	4,955.50	0.00
General Service < 50 kW	302,652.40	610	609	609.50	0.00
General Service >= 50 kW	532,707.50	88	85	86.50	0.00
Large User	0.00	0	0	0.00	0.00
Sub Transmission Customers	0.00	0	0	0.00	0.00
Embedded Distributor(s)	0.00	0	0	0.00	0.00
Street Lighting Connections	16,395.36	1,256	1,256	1,256.00	0.00
Sentinel Lighting Connections	1,343.04	45	45	45.00	0.00
Unmetered Scattered Load Connections	3,662.64	15	15	15.00	0.00
Total Annual Billing Distribution	2,209,625.12				